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Councilmember Jack Evans

Adrian Fenty  
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Sharon Gimbrose

Carol Schwartz  
Harold Byrd

Linda A. Cropp

A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

Councilmembers Jack Evans and Adrian Fenty introduced the following bill, which was referred to the Committee on \_\_\_\_\_.

To amend Chapter 18 of Title 47 of the District of Columbia Official Code to impose a tax on salaries and wages earned in the District of Columbia by nonresident individuals.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Commuter Tax Act of 2003".

Sec. 2. Chapter 18 of Title 47 of the District of Columbia Official Code is amended as follows:

(a) The table of contents for Subchapter VI is amended by adding the section designation:

“§ 47-1806.08. Tax on nonresidents – Imposition of tax on salaries and wages.”

(b) A new section 47-1806.08 is added to read as follows:

“§ 47-1806.08. Tax on nonresidents - Imposition of tax on salaries and wages.

"In the case of a taxable year beginning after December 31, 2003, there is imposed on the salary and wages of a nonresident individual employed in the District of Columbia, a tax determined in accordance with the following table:

<i>If the taxable income is:</i>	<i>The tax is:</i>
Not over \$10,000 . . . . .	0.5% of the taxable income.
Over \$10,000 but not over \$40,000 . . . . .	1.0% of the taxable income.
Over \$40,000 . . . . .	2.0% of the taxable income.”

Sec. 3. Fiscal impact statement.

The Council adopts the attached fiscal impact statement as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

Sec. 4. Effective date.

This act shall take effect on the later of: (1) completion of a 30-day period of

Congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule  
Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), following  
approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override  
the veto), and publication in the District of Columbia Register; or (2) enactment by Congress of a  
repeal of section 602(a)(5) of the District of Columbia Home Rule Act which conflicts with  
section 2 of the Commuter Tax Act of 2003, passed on 2<sup>nd</sup> reading on \_\_\_\_\_.